

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Deborah Boorstein
DOCKET NO.: 06-00804.001-R-1
PARCEL NO.: 16-15-306-002

The parties of record before the Property Tax Appeal Board are Deborah Boorstein, the appellant, by attorney Brian S. Maher of Weis, DuBrock & Doody, in Chicago, and the Lake County Board of Review.

The subject property consists of a 42 year-old, two-story style brick and frame dwelling that contains 4,998 square feet of living area. Features of the home include central air-conditioning, one fireplace, a 390 square foot garage and a partial unfinished basement.

Through her attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties. The comparables consist of two-story dwellings of brick and frame exterior construction that range in age from 43 to 47 years and range in size from 3,178 to 3,687 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 525 to 552 square feet of building area and partial basements, two of which were described as "all" finished. Two comparables have a fireplace. These properties have improvement assessments ranging from \$95,377 to \$115,317 or from \$30.01 to \$32.67 per square foot of living area. The subject has an improvement assessment of \$184,988 or \$37.01 per square foot of living area.

The appellant also reported comparables 1 and 2 sold in February 2004 and August 2005 for prices of \$500,000 and \$690,000, or \$135.61 and \$198.56 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$215,036 and its

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	58,549
IMPR.:	\$	184,988
TOTAL:	\$	243,537

Subject only to the State multiplier as applicable.

improvement assessment be reduced to \$156,487 or \$31.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$243,537 was disclosed. The subject has an estimated market value of \$732,883 or \$146.64 per square foot of living area including land, as reflected by its assessment and Lake County's 2006 three-year median level of assessments of 33.23%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the same assessor's assigned neighborhood code as the subject. The comparables consist of two-story style brick, brick and frame, or stone and frame dwellings that range in age from 41 to 47 years and range in size from 4,317 to 4,815 square feet of living area. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain from 418 to 462 square feet of building area and full or partial basements, two of which contain finished areas of 300 and 922 square feet, respectively. These properties have improvement assessments ranging from \$170,612 to \$240,386 or from \$39.52 to \$49.92 per square foot of living area. The board of review did not submit any comparable sales in support of the subject's estimated market value. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the parties submitted six comparables for its consideration. The Board gave less weight to the appellants' comparables because they were 1,311 to 1,820 square feet smaller in living area when compared to the subject. The comparables submitted by the board of review were similar to the subject in terms of design, exterior construction, size, age and features and had improvement assessments ranging from \$39.52 to \$49.92 per square foot of living area. The subject's improvement assessment

of \$37.01 per square foot of living area falls below this range. The appellant also indicated two comparables sold for prices of \$135.61 and \$198.56 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$146.64 per square foot of living area including land is supported by these comparable sales. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.